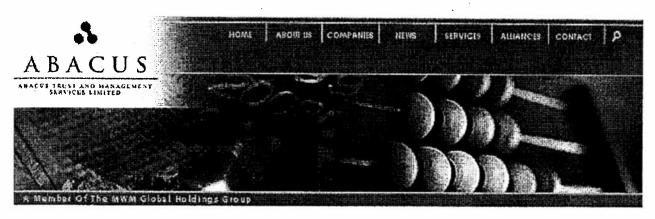
Exhibit D

Case 1:07-cv-06929-GEL



January 22, 2008

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Abacus Trust & Management Background

Abacus Trust and Management Services Limited ("Abacus") was incorporated under the laws of the British Virgin Islands on March 17, 1994 as member of Coopers & Lybrand (International) under a co-operative arrangement amongst the then Coopers & Lybrand Eastern Caribbean, Abacus Channel Islands and STG Coopers & Lybrand. Abacus operated under a general trust licence and provided a wide range of corporate and trust services to international and local clients.

In 1998, Coopers & Lybrand merged with Price Waterhouse to form PricewaterhouseCoopers. As part of that merger, Abacus became a part of the PricewaterhouseCoopers network.

On July 1, 2002, as part of the restructuring taking place in the international accounting industry in general, and PricewaterhouseCoopers, specifically, together with strategic changes at STG and Abacus Channel Islands, Abacus became independent.

Since becoming independent, the Abacus has maintained its close association with PricewaterhouseCoopers, Abacus Channel Islands and STG Coopers & Lybrand. That relationship is further cemented by the fact that the former chairman of Abacus Channel Islands, the former Managing Partner of Coopers & Lybrand Eastern Caribbean and a former Senior Partner of PricewaterhouseCoopers are appointed as advisors and consultants to the firm.

Over the years, Abacus has grown to a medium sized trust and company management services firm and has developed a reputation as being "a one stop shop". Abacus (one of the few privately owned trust companies in the BVI) is a part of the MWM Global Holdings Group, a network of companies collectively providing a comprehensive range of financial and fiduciary services and products to the British Virgin Islands market place.

Click here for further information on MWM Global Holdings Group.

MWM Abacus Services

- BVI Ship Registration
- BVI International Limited <u>Partnerships</u>
- BVI Mutual Funds
- Company Incorporation, BVIBC
- BVI Trusts
- Trademark Registration

MWM Member Companies

- Meade Malone & Co.
- MWM Financiai Services Group Ltd.
- MWM Corporate Services Group Ltd
- MWM Real Estate Group Ltd.
- MWM Services Ltd.

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